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COHEN TAUBER SPIEVACK & WAGNER P.C.

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March 7, 2008

BY FEDERAL EXPRESS

Hon. Loretta A. Preska
United States District Judge SDNY
Daniel Patrick Moynihan
United States Courthouse
500 Pearl St., Room 1320
New York, NY 10007

Re: Niraj Chaturvedi *dba Global Gem Traders, Inc.*, Appellant, v.
Richard E. O'Connell, Appellee

Bankruptcy Appeal, Case No. 08-cv-00249-LAP


Dear Judge Preska:

Pursuant to the memo endorsed entered on March 5, 2008, please find enclosed the transcript of the hearing before Bankruptcy Judge Beatty on November 28, 2007.

In further accord with the courts' directive, a notation will be entered on the docket by electronically filing this cover letter on the courts' case management system.

Respectfully yours,

COHEN TAUBER SPIEVACK & WAGNER P.C.

By: 
Ira R. Abel

CC: Deborah L. Dobbin Esq. (electronic filing)